

ABSTRACT

A magnetic encoder, which comprises a stainless steel sheet ; and an under coat adhesive containing epoxy resin and organopolysiloxane, a top coat adhesive containing phenol resin, or phenol resin and epoxy resin, and a rubber magnet, as successively laid one upon another on the stainless steel sheet, has distinguished water resistance and saline water resistance, and thus can be effectively used particularly as a magnetic encoder in wheel speed sensors.